



Coefficients d'impôts communaux / Gemeindesteuerfüsse

Variations / Änderungen 2006 - 2015

	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP
	2006		2007		2008		2009		2010		2011		2012	
BROYE / BROYE														
2004 Bussy	90.0	90.0	78.4	78.4	78.4	78.4	71.5	78.4	71.5	78.4	71.5	78.4	71.5	78.4
2005 Châbles	90.0	100.0	78.4	87.1	78.4	87.1	78.4	87.1	78.4	87.1	78.4	87.1	78.4	87.1
2008 Châtillon	75.0	100.0	65.0	87.0	65.0	87.0	65.0	87.0	65.0	87.0	65.0	87.0	65.0	87.0
2009 Cheiry	110.0	100.0	90.0	80.0	90.0	80.0	90.0	80.0	90.0	80.0	90.0	80.0	90.0	80.0
2010 Cheyres	80.0	80.0	70.1	70.1	70.1	70.1	70.1	70.1	70.1	70.1	70.1	70.1	70.1	70.1
2011 Cugy	90.0	90.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0
2013 Domdidier	90.0	90.0	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8
2014 Dompierre	100.0	100.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0
2015 Estavayer-le-Lac													84.0	84.0
Estavayer-le-Lac	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2		
Font	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0		
2016 Fétigny	95.0	100.0	81.3	85.6	87.0	85.6	87.0	85.6	87.0	85.6	87.0	85.6	87.0	85.6
2022 Gletterens	70.0	70.0	58.9	58.9	58.9	58.9	58.9	58.9	58.9	58.9	58.9	58.9	58.9	58.9
2024 Léchelles	85.0	85.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0
2025 Lully	90.0	90.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0
2027 Ménières	100.0	100.0	88.1	88.1	88.1	88.1	88.1	88.1	88.1	88.1	88.1	88.1	88.1	88.1
2029 Montagny	95.0	90.0	83.6	79.2	83.6	79.2	83.6	79.2	83.6	79.2	83.6	79.2	83.6	79.2
2033 Morens	100.0	100.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0
2034 Murist	100.0	100.0	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2	88.2
2035 Nuvilly	100.0	100.0	87.9	87.9	87.9	87.9	87.9	87.9	87.9	87.9	87.9	87.9	87.9	87.9
2038 Prévondavaux	100.0	100.0	90.3	90.3	90.3	90.3	90.3	90.3	90.3	90.3	90.3	90.3	90.3	90.3
2039 Rueyres-les-Prés	90.0	100.0	79.0	87.8	79.0	87.8	79.0	87.8	79.0	87.8	79.0	87.8	79.0	87.8

Coefficients d'impôts communaux / Gemeindesteuerfüsse

Variations / Änderungen 2006 - 2015

	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP
	2006		2007		2008		2009		2010		2011		2012	
2134 Grandvillard	80.0	80.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0
2135 Gruyères	95.0	85.0	84.5	75.6	84.5	75.6	84.5	75.6	84.5	75.6	84.5	75.6	84.5	75.6
2137 Hauteville	90.0	90.0	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7
2138 Jaun	110.0	100.0	95.8	87.1	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
2140 Marsens	80.0	80.0	69.2	69.2	69.2	69.2	69.2	69.2	69.2	69.2	69.2	69.2	69.2	69.2
2143 Morlon	90.0	100.0	79.3	88.1	79.3	88.1	84.3	88.1	84.3	88.1	84.3	88.1	84.3	88.1
2145 Le Pâquier	100.0	90.0	88.5	79.7	88.5	79.7	88.5	79.7	88.5	79.7	88.5	79.7	88.5	79.7
2147 Pont-la-Ville	80.0	80.0	68.7	68.7	68.7	68.7	68.7	68.7	68.7	68.7	68.7	68.7	68.7	68.7
2148 Riaz	80.0	80.0	68.0	68.0	68.0	68.0	68.0	68.0	68.0	68.0	68.0	68.0	68.0	68.0
2149 La Roche	80.0	100.0	80.0	100.0	80.0	100.0	80.0	100.0	80.0	100.0	80.0	100.0	80.0	100.0
2152 Sâles	80.0	80.0	67.9	67.9	67.9	67.9	67.9	67.9	67.9	67.9	67.9	67.9	67.9	67.9
2153 Sorens	100.0	100.0	88.2	88.2	88.2	88.2	88.2	88.2	83.0	83.0	83.0	83.0	83.0	83.0
2155 Vaulruz	90.0	90.0	79.0	79.0	79.0	79.0	79.0	79.0	79.0	79.0	79.0	79.0	79.0	79.0
2160 Vuadens	100.0	100.0	87.8	87.8	87.8	87.8	87.8	87.8	87.8	87.8	87.8	87.8	87.8	87.8
2162 Bas-Intyamon	95.0	95.0	83.2	83.2	83.2	83.2	83.2	83.2	83.2	83.2	83.2	83.2	83.2	83.2
2163 Val-de-Charmei														
<i>Cerniat</i>	96.0	87.3	96.0	87.3	96.0	87.3	96.0	87.3	96.0	87.3	100.0	87.3	100.0	87.3
<i>Charmei</i>	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8
SARINE / SAANE														
2171 Arconciel	80.0	80.0	72.1	72.1	72.1	72.1	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0
2172 Autafond	100.0	100.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0
2173 Autigny	90.0	90.0	81.2	81.2	81.2	81.2	81.2	81.2	81.2	81.2	90.0	90.0	90.0	90.0

Coefficients d'impôts communaux / Gemeindesteuerfüsse

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Variations / Änderungen 2006 - 2015

PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP
2006		2007		2008		2009		2010		2011		2012	
2337	Le Flon	100.0	100.0	86.8	86.8	86.8	86.8	86.8	86.8	86.8	86.8	86.8	86.8
2338	La Verrerie	95.0	100.0	82.4	86.7	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0

PP = personnes physiques

PM = personnes morales

NP = natürliche Personen

JP = juristische Personen

fusions de communes

Gemeindefusionen

Coefficients d'impôts communaux / Gemeindesteuerfüsse

Variations / Änderungen 2006 - 2015

	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP
	2013		2014		2015		2014 → 2015	
BROYE / BROYE								
2004 Bussy	71.5	78.4	71.5	78.4	71.5	78.4	-	-
2005 Châbles	78.4	87.1	78.4	87.1	78.4	87.1	-	-
2008 Châtillon	65.0	87.0	65.0	87.0	65.0	87.0	-	-
2009 Cheiry	90.0	80.0	90.0	80.0	90.0	80.0	-	-
2010 Cheyres	70.1	70.1	70.1	70.1	65.0	65.0	-5.1	-5.1
2011 Cugy	90.0	90.0	90.0	90.0	90.0	90.0	-	-
2013 Domdidier	78.8	78.8	78.8	78.8	72.0	72.0	-6.8	-6.8
2014 Dompierre	90.0	90.0	90.0	90.0	90.0	90.0	-	-
2015 Estavayer-le-Lac	84.0	84.0	84.0	84.0	84.0	84.0	-	-
<i>Estavayer-le-Lac</i>								
<i>Font</i>								
2016 Fétigny	87.0	85.6	92.0	85.6	92.0	85.6	-	-
2022 Gletterens	58.9	58.9	58.9	58.9	58.9	58.9	-	-
2024 Léchelles	80.0	80.0	80.0	80.0	80.0	80.0	-	-
2025 Lully	80.0	80.0	80.0	80.0	80.0	80.0	-	-
2027 Ménières	88.1	88.1	88.1	88.1	88.1	88.1	-	-
2029 Montagny	83.6	79.2	83.6	79.2	83.6	79.2	-	-
2033 Morens	88.0	88.0	88.0	88.0	88.0	88.0	-	-
2034 Murist	88.2	88.2	88.2	88.2	88.2	88.2	-	-
2035 Nuvilly	87.9	87.9	87.9	87.9	87.9	87.9	-	-
2038 Prévondavaux	90.3	90.3	90.3	90.3	90.3	90.3	-	-
2039 Rueyres-les-Prés	79.0	87.8	79.0	87.8	88.0	87.8	9.0	-

Coefficients d'impôts communaux / Gemeindesteuerfüsse

Variations / Änderungen 2006 - 2015

	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP
	2013		2014		2015		2014 → 2015	
2222 Rossens	85.0	85.0	85.0	85.0	75.0	75.0	-10.0	-10.0
2223 Le Glèbe	89.0	89.0	89.0	89.0	89.0	89.0	-	-
2225 Senèdes	89.1	89.1	89.1	89.1	89.1	89.1	-	-
2226 Treyvaux	92.1	92.1	92.1	92.1	92.1	92.1	-	-
2228 Villars-sur-Glâne	63.9	63.9	63.9	63.9	63.9	63.9	-	-
2230 Villarsel-sur-Marly	90.0	100.0	90.0	100.0	90.0	100.0	-	-
2231 Vuisternens-en-Ogoz	99.5	99.5	99.5	99.5	99.5	99.5	-	-
2233 Hauterive	74.0	74.0	74.0	74.0	74.0	74.0	-	-
2234 La Brillaz	91.4	91.4	91.4	91.4	91.4	91.4	-	-
2235 La Sonnaz	84.0	100.0	84.0	100.0	84.0	100.0	-	-
SEE / LAC								
2243 Barberêche	90.0	90.0	90.0	90.0	90.0	90.0	-	-
2250 Courgevoux	76.0	76.0	76.0	76.0	76.0	76.0	-	-
2251 Courlevon	80.0	80.0	80.0	80.0	80.0	80.0	-	-
2254 Courtepin	85.0	85.0	85.0	85.0	85.0	85.0	-	-
2257 Cressier	64.9	64.9	64.9	64.9	64.9	64.9	-	-
2258 Fräschels	75.0	75.0	75.0	75.0	75.0	75.0	-	-
2259 Galmiz	68.0	68.0	72.0	72.0	72.0	72.0	-	-
2260 Gempenach	67.0	67.0	67.0	67.0	67.0	67.0	-	-
2261 Greng	25.0	25.0	25.0	25.0	32.0	32.0	7.0	7.0
2262 Gurmels	80.0	80.0	80.0	80.0	80.0	80.0	-	-
2264 Jeuss	83.0	85.0	83.0	85.0	83.0	85.0	-	-

Coefficients d'impôts communaux / Gemeindesteuerfüsse

Variations / Änderungen 2006 - 2015

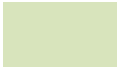
	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP
	2013		2014		2015		2014 → 2015	
2265 Kerzers	85.0	85.0	85.0	85.0	85.0	85.0	-	-
2266 Kleinböisingen	60.0	60.0	60.0	60.0	60.0	60.0	-	-
2270 Lurtigen	82.0	82.0	82.0	82.0	82.0	82.0	-	-
2271 Meyriez	52.3	52.3	52.3	52.3	52.3	52.3	-	-
2272 Misery-Courtion	88.0	92.6	88.0	92.6	88.0	92.6	-	-
2274 Muntelier	58.0	58.0	58.0	58.0	58.0	58.0	-	-
2275 Murten	62.0	62.0	62.0	62.0	62.0	62.0	-	-
<i>Büchslen</i>								
<i>Murten</i>								
2241 Ried bei Kerzers	72.5	72.5	72.5	72.5	72.5	72.5	-	-
2277 Salvenach	72.2	72.2	72.2	72.2	72.2	72.2	-	-
2278 Ulmiz	79.5	79.5	79.5	79.5	79.5	79.5	-	-
2279 Villarepos	80.0	85.0	80.0	85.0	80.0	85.0	-	-
2280 Bas-Vully	62.3	62.3	62.3	62.3	62.3	62.3	-	-
2281 Haut-Vully	58.3	58.3	58.3	58.3	58.3	58.3	-	-
2283 Wallenried	85.0	100.0	85.0	100.0	90.0	100.0	5.0	-
SENSE / SINGINE								
2291 Alterswil	70.0	70.0	79.0	79.0	79.0	79.0	-	-
2292 Brünisried	87.1	87.1	87.1	87.1	87.1	87.1	-	-
2293 Düdingen	74.0	74.0	82.0	82.0	82.0	82.0	-	-
2294 Giffers	85.9	85.9	85.9	85.9	85.9	85.9	-	-
2295 Bösinggen	70.0	70.0	79.0	79.0	79.0	79.0	-	-



Coefficients d'impôts communaux / Gemeindesteuerfüsse

Variations / Änderungen 2006 - 2015

PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP
2013		2014		2015		2014 → 2015	
2337	Le Flon	93.8	93.8	93.8	93.8	-	-
2338	La Verrerie	83.0	83.0	83.0	83.0	-	-

PP = personnes physiques **PM = personnes mo** **PM = personnes morales**
NP = natürliche Personen **JP = juristische Per.** **JP = juristische Personen**

 **fusions de communes**
Gemeindefusionen

 **augmentation / Erhöhung**
 **diminution / Verminderung**